



# भारत का राजपत्र

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## EXTRAORDINARY

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PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित

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इस भाग में भिन्न पृष्ठ संक्षय वी आती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed  
as a separate compilation.

## CENTRAL BOARD OF DIRECT TAXES

## NOTIFICATION

## INCOME-TAX

New Delhi, the 14th February 1969

S.O. 625.—In exercise of the powers conferred by section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely :—

1. (1) These rules may be called the Income-tax (Second Amendment) Rules, 1969.

(2) They shall come into force on the 1st day of April, 1969.

2. In Appendix II to the Income-tax Rules, 1962,—

(1) in Form No. 1,—

(a) in Part III, item 2 shall be omitted and items 3, 4 and 5 shall be re-numbered respectively as items 2, 3 and 4;

(b) in Part VII, item (c) shall be omitted;

(c) in Annexure B—Section 1,—

(i) in item 13, for the figures, brackets and letter "40(a)", the figures, brackets, letter and word "40(a)(i), (ii), (iii), (iv) and (v)" shall be substituted;

(ii) in item 14, for sub-item (b), the following sub-item shall be substituted, namely :—

"(b) Expenditure referred to in section 40A(2);

(iii) item 16 shall be relettered as sub-item (a) of that item and after the sub-item as so relettered, the following sub-item shall be inserted, namely:—

“(b) Expenditure not allowable u/s 40A(3) read with rule 6DD of the Income-tax Rules, 1962”;

(iv) in item 24, after the figures, brackets and letter “40(c)(i) & (ii)”, the words, figures, letter and brackets “and Sec. 40A(2)” shall be inserted;

(v) for items 29 and 30, the following items shall be substituted, namely:—

\*29 (a) Part of capital expenditure on patents or copyrights admissible under Sec. 35A.

(b) Part of capital expenditure on family planning under Sec. 36(1)(ix).

\*30 (a) Export markets development allowance (Sec. 35B).

(b) Agricultural development allowance (Sec. 35C)”;

(vi) in the Notes, after item 2, the following item shall be inserted, namely:—

“3. Where there is unabsorbed development rebate of a past year, eligible for deduction from the current year's income, this may be deducted if, and to the extent that, there is a positive income after set off of unabsorbed loss and unabsorbed depreciation.”;

(2) in Form No. 2,—

(a) in Part III, item 2 shall be omitted and items 3, 4 and 5 shall be re-numbered respectively as items 2, 3 and 4;

(b) for Annexure 1—Salaries, the following shall be substituted, namely:—

#### ANNEXURE I—SALARIES

Rs.

1. Name and address of the Employer
2. Total amount of salary, wages, etc., including cash allowance to the extent these are not exempt from tax
3. Value of accommodation provided by the employer free of rent or at a concessional rent
4. Perquisite value of motor car or other conveyance provided by the employer
5. Perquisite value of domestic or personal services etc. provided by the employer
6. Any other amount chargeable under "Salaries" (give details)

**GROSS SALARY**

Deduct expenditure on—

(a) Books [Sec. 16(i)] . . . . .	Rs. . . . .
(b) Entertainment [Sec. 16(ii)] . . . . .	Rs. . . . .
(c) Profession tax, etc. [Sec. 16 (iii)] . . . . .	Rs. . . . .
(d) Conveyance* [Sec. 16 (iv)] . . . . .	Rs. . . . .

(i) Category of conveyance .....  
[Indicate whether motor car/motor cycle/scooter/other moped/bicycle/any other conveyance/]

(ii) No. of calendar months (including part-months) during which the conveyance was used for the purpose of employment, in the previous year

(e) Other items, if any (give details) [Sec. 16(v)].

Total Rs. ....

Net amount under the head 'Salaries'

Ea

"An employee receiving conveyance allowance is not entitled to this deduction."

(c) in Annexure 3—Section 1,—

(i) in item 13, for the figures, brackets and letter "40(a)", the figures, brackets, letter and word "40(a)(i), (ii), (iii), (iv) and (v)" shall be substituted;

(ii) item 14 shall be relettered as sub-item (a) of that item and after the sub-item as so relettered, the following sub-item shall be inserted, namely:—

“(b) Expenditure referred to in sec. 40A(2);”

(iii) item 16 shall be relettered as sub-item (a) of that item and after the sub-item as so relettered, the following sub-item shall be inserted, namely:—

“(b) Expenditure not allowable u/s 40A(3) read with rule 6DD of the Income-tax Rules, 1962”;

(iv) item 22 shall be relettered as sub-item (a) of that item and after the sub-item as so relettered, the following sub-item shall be inserted, namely:—

“(b) Expenditure claimed as reasonable u/s 40A(2);”

(v) for items 26 and 27, the following items shall be substituted, namely:—

“\*26 (a) Expenditure on scientific research or sums paid to scientific research association, etc., to the extent admissible under Sec. 35.

(b) Part of capital expenditure on patent or copyrights admissible under Sec. 35A.

\*27. Export markets development allowance (Sec. 35B).”;

(vi) in the Notes after item 2, the following item shall be inserted, namely:—

“3. Where there is unabsorbed development rebate of a past year, eligible for deduction from the current year's income, this may be deducted if, and to the extent that, there is a positive income after set off of unabsorbed loss and unabsorbed depreciation”;

(3) in Form No. 3,—

(a) in Part III, item 2 shall be omitted and items 3 and 4 shall be renumbered respectively as items 2 and 3;

(b) for Annexure 1—Salaries, the following shall be substituted, namely:—

“ANNEXURE I—SALARIES

1. Name and address of the Employer .....	Rs.
.....	.....
2. Total amount of salary, wages, etc. including cash allowance to the extent these are not exempt from tax .....	.....
3. Value of accommodation provided by the employer free of rent or at a concessional rent .....	.....
4. Perquisite value of motor car or other conveyance provided by the employer .....	.....
5. Perquisite value of domestic or personal services etc., provided by the employer .....	.....
6. Any other amount chargeable under 'Salaries' (Give details) .....	.....

GROSS SALARY ..

Deduct expenditure on—

(a) Books [Sec. 16(i)] . . . . .	Rs. . . . .
(b) Entertainment [Sec. 16(i)] . . . . .	Rs. . . . .
(c) Profession tax, etc. [Sec. 16(iii)] . . . . .	Rs. . . . .
(d) Conveyance* [Sec. 16(iv)] . . . . .	Rs. . . . .
(i) Category of conveyance . . . . .	Rs. . . . .
(Indicate whether motor car/motor cycle/scooter/other moped/bicycle/any other conveyance)	
(ii) No. of calendar months (including part-months) during which the conveyance was used for the purpose of employment, in the previous year. . . . .	
(e) Other items, if any (give details) [Sec. 16(v)] . . . . .	Rs. . . . .
Total . . . . .	Rs. . . . .

Net amount under the head 'Salaries' . . . . . Rs. . . . .

\*An employee receiving conveyance allowance is not entitled to this deduction.

[No. 10/F. No. 3(21)/68-TPL.]

V. RAMASWAMI IYER, Secy.